

INQUIRY RELATED TO RESCINDED OR REFUNDED TAXES

(Section 74.41, Wis. Stats.)

Wisconsin Department of Revenue
Local Government Services Section
PO Box 8971, Madison, WI 53708-8971

(Submit a separate form for each inquiry for equalized value adjustment or chargeback to Dept. of Revenue) Please read complete instructions on the reverse side before completing this form.

DOR USE ONLY

CASE NO. _____

1. Assessment Year _____
T V C of _____, _____ County Co Mun Code _____

(Circle R.E. or P.P.)

2. R.E. Parcel or P.P. Account No. _____ Is this parcel in a TID? ☐ YES ☐ NO

3. Name of Owner and Legal Description: (If space is insufficient, attach additional sheets. Please type or print clearly.)

4.	1	2	3	4	5	6
	Enter the class of property on the blank line }	RE OR PP CODE		RE OR PP CODE		TOTAL
		Land/Item	Imps	Land/Item	Imps	
a.	Assessed Value Before Adj.	_____ + _____	_____ + _____	_____ + _____	_____ + _____	= _____
b.	Assessed Value After Adj.	_____ + _____	_____ + _____	_____ + _____	_____ + _____	= _____
c.	Amount of Adjustment	_____ + _____	_____ + _____	_____ + _____	_____ + _____	= _____

PLEASE ATTACH A COPY OF THE ORIGINAL TAX BILL

5. Net Taxes Rescinded or Refunded To Be Charged Back To Taxing Jurisdictions – EXCLUDING INTEREST

Code	Name of Taxing Jurisdictions	Net Tax
a.	State	
b.	County	
c.1	Special Dist.	
c.2	Special Dist.	
d.	Local	
e.	School Dist.	
f.	Union High School Dist.	
g.	0 0 ____ 0 0 Technical College Dist. (Enter 2-digit Technical College Code)	
h.	Total Net Tax Rescinded or Refunded – EXCLUDING INTEREST	

6. Please explain why taxes were rescinded or refunded. Be specific and include the section of Wis. Stats. under which it was done. (If space is insufficient, attach additional sheets.) Statute No.(s) _____

Explanation (please type or print clearly):

7. Signature of Preparer _____ Date _____ Telephone No. _____

FOR DEPARTMENT OF REVENUE USE8. Qualify for equalization test? ☐ NO If "NO," notify tax district clerk that no action will be taken.
☐ YES If "YES," continue.9. Would the _____ equalized value have been different? ☐ NO If "NO," notify tax district clerk that no action will be taken.
☐ YES If "YES," we will:EITHER ☐ Adjust the _____ equalized value by \$ _____
and the _____ equalized value by \$ _____OR ☐ Allow the chargeback of the rescinded or refunded taxes to the taxing jurisdictions.10. ☐ Certify results and issue instructions to the clerks of the tax district and the taxing jurisdictions.

INSTRUCTIONS

COMPLETE ONE FORM FOR EACH INQUIRY. The amount of the rescinded/refunded tax must have been \$500 or more **OR** your tax district must have accumulated a total of at least \$5,000 of rescinded/refunded taxes which were levied for the same year. Your Inquiry must be filed by October 1. The Department of Revenue (DOR) will evaluate your inquiry. The DOR will complete Sections 8 and 9 of form PC-201. In addition, the DOR will notify each taxing jurisdiction you have listed on the form.

- Section 1. Enter assessment year, the name of your tax district and county, and your 5-digit county/municipal code.
- Section 2. Circle real estate (R.E.) or personal property (P.P.) to indicate type of property. Enter the parcel number or personal property account number. **Check the appropriate box to indicate if this parcel or personal property account is within the legal boundaries of a Tax Increment Finance District (TID).**
- Section 3. Enter the name of owner and legal description if your inquiry involves a parcel of real estate. Enter the name of owner and item of personal property if your inquiry involves personal property.
- Section 4. **ENTER THE REAL ESTATE CLASS OR PERSONAL PROPERTY CODE** RE Codes: 1–Residential, 2–Commercial, 3–Manufacturing, 4–Agricultural, 5–Undeveloped, 5m–Agricultural Forest, 6–Productive Forest, and 7–Other. PP codes: 1–Boats and other Watercraft, 2–Machinery Tools and Patterns, 3–Furniture fixtures and Equipment, 4–All other Personal Property not Exempt, 4B–Improvements on Leased Lands, 4C–Mobile Homes, and assessed value information as required. There are spaces for two classes of property within one parcel. Be sure to enter the totals in column 6.
- Section 5. Enter the proper code and name of each taxing jurisdiction. Enter the total net tax rescinded or refunded. We will calculate each taxing jurisdiction's share of the rescinded or refunded tax. **DO NOT INCLUDE ANY INTEREST PAID BY YOUR TAX DISTRICT TO THE TAXPAYER.** Any interest paid cannot be charged back. Net tax means taxes after school levy tax credit, but before the lottery and gaming credit.
- Section 6. Explain why these taxes were rescinded or refunded. **BE SURE YOU TELL US UNDER WHICH STATUTE THESE TAXES WERE RESCINDED OR REFUNDED.**
- Section 7. Sign, date and enter your telephone number.

NOTE: A copy of the original tax bill must be attached to each inquiry.

If you need assistance completing this form, call 608-266-8618, or 608-261-5341. Fax number is 608-264-6887.

Send your inquiry to: WISCONSIN DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES SECTION 6-97
PO BOX 8971
MADISON, WI 53708-8971

Thank you. We will notify you and all taxing jurisdictions on or before November 15.